

Overview of the School Finance Formula

School Finance Interim Committee

Marc Carey and David Porter
Colorado Legislative Council Staff
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Topics for Discussion

- Enrollment Counts
- Factors Affecting Per-Pupil Funding
 - Size factor
 - Cost-of-living factor
 - At-risk factor
- District-Specific Examples

Total Funding

- Total Funding =
Funded Pupils * Base per Pupil Funding +
At-Risk Pupils * At-Risk Funding +
Online Pupils * Online Funding

Determination of Funded Pupil Count

- Based on FTE
- Funded Pupil Count =
October K-12 Pupil Count +
Enrollment Averaging Students +
Incremental K Count (0.08 FTE/Child) +
Pre-School Slots (0.5 FTE) +
CSI Pupils +
Online Pupils

2009 Funded Pupil Count

FY 2009-10 Funded Pupil Count

October 09 Enrollment	Enrollment Averaging	Incremental Kindergarten (@ 0.08/FTE)	Charter School Institute	Online	Preschool (@ 0.5/FTE)	Total
752,056	5,204	5,168	4,635	11,505	10,080	788,648

Factors Affecting Per-Pupil Funding – Size Factor

- Size Factor
 - Range: 1.0297 – 2.600 for districts < 4,023
 - 2.97% - 260% increase
 - Smaller district ➡ larger factor

Factors Affecting Per-Pupil Funding – Cost-of-Living Factor

- Cost-of-Living Factor
 - Determined in bi-annual study contracted by LCS
 - Range: 1.010 to 1.647
 - 10.0% to 64.7% increase
 - Related to “price basket” within district
 - Applies only to personnel costs.
 - personnel cost factor based on enrollment

Factors Affecting Per-Pupil Funding – At-Risk Factor

- At-Risk Factor
 - Defined as low-income (free lunch) and ESL
 - Districts > 459 students are eligible
 - Baseline is 12.0%
 - 459 – 50,000: 0.3% for every 1% pt. > state avg
 - > 50,000: 0.36% for every 1% pt. > state avg

Large vs. Small Districts

$$\text{PPF} = [(\$5,507 * (\text{Col3}) * (\text{Col4}) + (1 - \text{Col4}) * \$5,507] * \text{Col2}$$

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
School District	County	Funded Pupil Count	Size Factor	Cost-of-living Factor	Share Personnel Costs	Per-Pupil Funding (PPF)	Total Program Funding	Total Program Per-Pupil
Otis	Washington	184.1	1.8914	1.128	80.78%	\$11,493	\$2,179,559	\$11,839
Alamosa	Alamosa	2,158.6	1.0605	1.129	86.24%	\$6,490	\$15,196,827	\$7,040
Per-Pupil Funding Difference						\$5,003		
Total Program Funding Per-Pupil Difference								\$4,799

Source: Legislative Council Staff 2009 School Finance Model

High vs. Low Cost Districts

$$PPF = [(\$5,507 * (\text{Col3}) * (\text{Col4}) + (1 - \text{Col4}) * \$5,507] * \text{Col2}$$

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
School District	County	Funded Pupil Count	Size Factor	Cost-of-living Factor	Share Personnel Costs	Per-Pupil Funding (PPF)	Total Program Funding	Total Program Per-Pupil
Telluride	San Miguel	690.5	1.1908	1.588	83.23%	\$ 9,767	\$6,850,472	\$9,921
Dolores	Montezuma	686.0	1.1917	1.154	83.22%	\$ 7,404	\$5,270,647	\$7,683
Per-Pupil Funding Difference						\$2,363		
Total Program Funding Per-Pupil Difference								\$2,238

Source: Legislative Council Staff 2009 School Finance Model

Large vs. Small Share At-Risk

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
School District	County	Funded Pupil Count	Per-Pupil Funding (PPF)	Share At-Risk Students	Share At-Risk Factor	Base At-Risk Funding	Incremental At-Risk Funding	Total Program Funding	Total Program Per-Pupil
Commerce City Academy									
	Adams	6,535.6	\$ 6,729	77.31%	25.41%	\$ 1,642,227	\$ 4,766,652	\$ 50,384,396	\$7,709
	El Paso	21,168.5	\$ 6,759	7.38%	12.00%	\$ 1,268,121	\$ -	\$ 144,349,996	\$6,819
Per-Pupil Funding Difference			-\$31						
Total Program Funding Per-Pupil Difference					\$890				

Source: Legislative Council Staff 2009 School Finance Model